

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

WP(C).No. 5267 of 2007(B)

PETITIONER:

M/S. BHAGEERATHA ENGINEERING LIMITED,
VAZHAKKALA, KAKKANAD P.O., REPRESENTED BY
BENNY JOHN K., ASSISTANT MANAGER (F & A)

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

1. SALES TAX OFFICER (W & C), O/o DEPUTY COMMISSIONER,
DEPT. OF COMMERCIAL TAXES, ERNAKULAM.
2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES (APPEALS),
ERNAKULAM.
3. INSPECTING ASST. COMMISSIONER, DEPT. OF COMMERCIAL TAXES,
ERNAKULAM.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15/02/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 5267 OF 2007-B

JUDGMENT

The petitioner challenges Ext.P6 order. It is an interim order passed on Ext.P5 stay application, which was filed along with Ext.P3 appeal. The appellate authority granted substantial relief, by ordering that the petitioner need remit only one-third of the amount, pending appeal. Dissatisfied with the said direction, this Writ Petition is filed. According to the petitioner, if the substantial grounds raised by it in the appeal memorandum were adverted to, the appellate authority would have granted unconditional stay. So, it prays for granting unconditional stay of the amount due under Ext.P2, pending disposal of Ext.P3 appeal.

2. I heard the learned Government Pleader for the respondents also. I think, it is not proper for this Court to go into the merits of the appeal filed by the petitioner. This Court can interfere with an interim order only on limited grounds. Having regard to the principle of balance of convenience, which is also one of the relevant consideration, while passing orders on interlocutory applications, I feel that the order of the appellate authority is fair and reasonable. Accordingly, the Writ Petition fails and it is dismissed.

If the petitioner moves for extension of the time for payment of the amount payable under Ext.P6, the appellate authority will consider and pass orders thereon in accordance with law.

15th February, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/